

EXHIBIT B

**Veco TurboDisc
Tentative Findings
10/31/2004**

Risks

Unsupportable balances in the WIP variance account
Overstatement of Taiwan inventory returns
Unsupportable balances in the manual inventory adjustment account
Return to Vendor
Glove Box used as training tool
Miscellaneous Taiwan Inventory Returns
Employee Stock Purchase Plan
Underaccrual of Sanan Commission
Underaccrual of stay bonuses
Warranty Underaccrual
Receipts Not Vouchered

Recoveries

Understatement of overhead application rate on WIP inventory
Warranty part recoveries

Net Amount of Risk

	Income Statement Effect 9/30/04	Income Statement Effect 10/31/04	Total
	(1,086,777)	(461,488)	(1,548,265)
	(252,468)	0	(252,468)
	(350,311)	-	(350,311)
	(223,845)	-	(223,845)
	(136,584)	-	(136,584)
	(180,000)	-	(180,000)
	(150,000)	-	(150,000)
	(250,000)	-	(250,000)
	(2,629,985)	(461,488)	(3,091,473)
	0	0	0
	(2,629,985)	(461,488)	(3,091,473)

(1,000)